

*JULIE DALOISIO*  
Local President  
860 Broad Street - Suite 100  
Emmaus, PA 18049

610-967-4220  
610-967-4222 (fax)



*MARY LOU SCHAFFER*  
Executive Secretary-Treasurer  
820 Evergreen Avenue  
Pittsburgh, PA 15209

412-821-1407  
412-821-1409 (fax)

Communications Workers of America  
Local 13500 AFL-CIO  


**CWA Local 13500**  
**March 28, 2018**

RE: Audit of Records for Fiscal Year 10-01-2016 through 9-30-2017

We, the undersigned, have reviewed the financial vouchers/records for CWA Local 13500. We verified each expense voucher, corresponding check amount, number and signatures making sure that they were valid for each of the four (4) Treasuries. We also reviewed the payroll vouchers for each Officer of Local 13500.

Any and all discrepancies were addressed and we were satisfied with the information provided to us during the audit of the records.

Daniel Handyside  
(Pittsburgh Division)

Ally Perry  
(Pittsburgh Division)

Jessica Yeager  
(Pittsburgh Division)

COMMUNICATIONS WORKERS OF AMERICA  
LOCAL 13500  
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS -- CASH BASIS --  
September 30, 2017

	Executive	Central	Eastern	Pittsburgh	Interco. Elim.	Total
<b>Assets</b>						
Cash and Cash Equivalents	\$ 181,979	\$ 45,645	\$ 4,696	\$ 19,356	\$ -	\$ 251,676
Certificates of Deposit	239,000	-	-	-	-	239,000
Greater Beneficial Union Pref. 5 Annuity	285,033	-	-	-	-	285,033
Due from Divisions	17,719	-	-	-	(17,719)	-
Prepaid Payroll Taxes	5,343	-	-	-	-	5,343
<b>Total Assets</b>	<b>\$ 729,074</b>	<b>\$ 45,645</b>	<b>\$ 4,696</b>	<b>\$ 19,356</b>	<b>\$ (17,719)</b>	<b>\$ 781,052</b>
<b>Liabilities &amp; Net Assets</b>						
AVP - Credit Card	\$ 765	-	\$ 248	\$ 221	-	\$ 1,234
Accrued Payroll Taxes	14,654	-	-	-	-	14,654
Due to Executive	-	5,886	5,366	6,467	(17,719)	-
Members Relief Fund Deferred Revenue	-	-	-	-	-	-
Net Assets, Unrestricted	713,655	39,759	(918)	12,668	-	765,164
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 729,074</b>	<b>\$ 45,645</b>	<b>\$ 4,696</b>	<b>\$ 19,356</b>	<b>\$ (17,719)</b>	<b>\$ 781,052</b>
<b>Net Assets, Unrestricted Summary</b>						
Balance - September 30, 2016	\$ 823,400	\$ 43,383	\$ (3,205)	\$ 33,415	\$ -	\$ 896,993
Excess (Deficit) of Receipts Over Disbursements	(109,745)	(3,624)	2,287	(20,747)	-	(131,829)
<b>Balance - September 30, 2017</b>	<b>\$ 713,655</b>	<b>\$ 39,759</b>	<b>\$ (918)</b>	<b>\$ 12,668</b>	<b>\$ -</b>	<b>\$ 765,164</b>

See accompanying notes and accountant's compilation report.

COMMUNICATIONS WORKERS OF AMERICA  
LOCAL 13500  
STATEMENT OF RECEIPTS AND DISBURSEMENTS--CASH BASIS--  
YEAR ENDED SEPTEMBER 30, 2017

	<u>Executive</u>	<u>Central</u>	<u>Eastern</u>	<u>Pittsburgh</u>	<u>Total</u>
<b><u>Receipts</u></b>					
Member Dues (Net)	\$ 238,670	\$ 97,369	\$ 97,369	\$ 97,369	\$ 530,777
Insurance Reimbursement	9,871	-	-	-	9,871
Interest Income	11,011	11	-	-	11,022
Meeting Reimbursement	147	-	-	-	147
Member Relief Funds	144	-	-	-	144
Mobilization Reimbursement	434	-	-	-	434
Pediatric Aids	1,502	762	100	140	2,504
Salary Reimbursement	162	-	-	279	441
SIF Reimbursement	27,664	-	-	404	28,068
Travel Reimbursement	-	-	982	655	1,637
T-Shirt Sales	-	-	96	12	108
<b>Total Receipts</b>	<b><u>289,605</u></b>	<b><u>98,142</u></b>	<b><u>98,547</u></b>	<b><u>98,859</u></b>	<b><u>585,153</u></b>
<b><u>Disbursements</u></b>					
Accounting	20,755	-	-	-	20,755
Advertising	-	-	-	-	-
AFL/CIO Dues	11,517	-	-	600	12,117
Bank Charges	372	-	23	157	552
Convention	23,911	-	-	-	23,911
Donations-Pediatric Aids	1,623	630	-	685	2,938
Dues and Subscriptions	250	600	-	-	850
Insurance	1,671	2,632	2,632	2,632	9,567
Interest Expense	-	-	3	-	3
Labor Day Parade	600	-	-	1,636	2,236
Legal Fees	8,000	-	-	-	8,000
Meals	4,985	-	128	878	5,991
Meeting Expense	1,105	345	765	777	2,992
Mobilization	716	56	-	62	834
Newsletters/Publications	492	-	-	-	492
Office Expense	5,587	1,465	205	1,301	8,558
Payroll Taxes					
FICA Taxes	14,711	5,396	5,150	6,667	31,924
Unemployment Tax	1,886	879	864	963	4,592
Postage and Delivery	3,656	777	228	435	5,096
Printing	2,165	-	138	-	2,303
Registration Fees	850	-	59	95	1,004
Rent, Leased Equipment	6,352	-	1,833	2,310	10,495
Rent, Office Space	39,847	10,872	11,651	9,568	71,938
Salaries and Wages					
Administrative	108,341	67,135	50,475	65,585	291,536
Arbitration	1,242	-	-	-	1,242
Bargaining	18,097	-	-	-	18,097
Board Meeting	748	-	-	-	748
Committees	710	-	102	-	812
Conferences/Convention	29,571	-	-	-	29,571
Council Salaries	-	2,362	2,723	4,216	9,301
Grievances	280	443	13,164	16,861	30,748
Mobilization	15,368	-	-	492	15,860
Organizing Salaries	10,902	-	-	-	10,902
Other Salaries	-	-	760	-	760
State Level	5,386	-	-	-	5,386
Steward Meetings	-	600	-	-	600
Training	1,652	-	93	-	1,745
Taxes-Other	477	-	-	-	477
Telephone & Utilities	11,598	3,060	3,335	3,232	21,225
Travel	43,927	4,514	1,929	454	50,824
<b>Total Disbursements</b>	<b><u>399,350</u></b>	<b><u>101,766</u></b>	<b><u>96,260</u></b>	<b><u>119,606</u></b>	<b><u>716,982</u></b>
<b>Excess (Deficit) of Receipts over Disbursements</b>	<b><u>\$ (109,745)</u></b>	<b><u>\$ (3,624)</u></b>	<b><u>\$ 2,287</u></b>	<b><u>\$ (20,747)</u></b>	<b><u>\$ (131,829)</u></b>